

EXHIBIT A – **Liquidation Analysis** – The Midwest Data Company, LLC
[Pursuant to Section 1190(1)(B) of the Bankruptcy Code]

Debtor's Estimated Liquidation Value of Assets

Assets

a. Cash on Hand	\$	146,757.76
b. Accounts Receivable	\$	53,514.96
c. Inventory, Furniture, Equipment, Automobiles, Buildings and Land	\$	0.00
d. Websites, Marks, Designs, Customer Lists, and other assets excluded from the Sales Order	\$	1,000.00
e. Stocks, bonds, cryptocurrencies, or other financial assets	\$	0.00
f. Lawsuits or other claims against third-parties	\$	0.00
g. Other intangibles (such as avoidance actions)	\$	0.00
h. Insurance Proceeds ¹	\$	500,000.00

<i>Total Assets at Liquidation Value</i>	\$	701,272.27
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Less:

Superpriority DIP recovery	\$	-250,000.00
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Less:

Chapter 7 trustee fees and expenses	\$	-2606.36
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Less:

Chapter 7 expenses for new professionals	\$	-10,000.00
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Less:

Chapter 11 Administrative expenses	\$	-58,000.00
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Less:

Priority claims, excluding Administrative Expense claims	\$	-900.00
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(1) Balance for unsecured claims	\$	379,765.91
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(2) Total dollar amount of unsecured claims	\$	17,663.56
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***Percentage of Claims Which Unsecured Creditors Would
Receive or Retain in a Chapter 7 Liquidation:***

100.00%

***Percentage of Claims Which Unsecured Creditors Will
Receive or Retain under the Plan):***

100.00%

¹ Debtor believes its insurance policy limits allow for up to \$10,000,000 of recovery, however for the purpose of liquidation analysis Debtor's estimate is based on a business judgment utilizing direct losses to client equipment in MWDC's possession, as well as the policy limit of business interruption. This recovery is not expected to change materially in a Chapter 7 liquidation as compared to the plan, with the added expectation of higher administrative expenses of a Chapter 7 trustee and professionals.